

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

HCD FUND

THE HOUSING AND COMMUNITY DEVELOPMENT FUND WAS ESTABLISHED TO RECEIVE FEDERAL COMMUNITY DEVELOPMENT BLOCK GRANTS AS WELL AS STATE GRANTS. EXPENDITURES ARE FOR SPECIAL PROJECTS RELATED TO VARIOUS HOUSING PROGRAMS WITHIN THE COUNTY.

AIR POLLUTION DISTRICT FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR CONTROL OF AIR POLLUTION FROM MOTOR VEHICLES AND OTHER SOURCES IN ORDER TO ATTAIN HEALTH BASED AIR QUALITY STANDARDS. REVENUE SOURCES INCLUDE LICENSE AND PERMIT FEES, FINES, STATE AND FEDERAL FUNDS, CHARGES TO PROPERTY OWNERS AND VEHICLE REGISTRATION FEES.

LIGHTING DISTRICT FUND

THIS FUND WAS ESTABLISHED TO PROVIDE STREET AND ROAD LIGHTING SERVICES TO SPECIFIC AREAS OF THE COUNTY. REVENUE SOURCES INCLUDE AD VALOREM TAXES, BENEFIT FEES, STATE FUNDING AND CHARGES TO PROPERTY OWNERS.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 31 BRANCHES, 2 BOOKMOBILES AND 1 ADULT LITERACY SITE. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES, FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

ASSET FORFEITURE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ASSETS WHICH HAVE BEEN SEIZED BY LAW ENFORCEMENT AGENCIES DURING THE INVESTIGATION OF CRIMINAL ACTIVITIES. THESE MONIES AND THE INTEREST DERIVED THEREFROM ARE USED FOR THE PREVENTION, INVESTIGATION, APPREHENSION AND PROSECUTION OF DRUG AND OTHER CRIMINAL LAW VIOLATORS.

INMATE WELFARE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO RECEIVE TELEPHONE AND OTHER VENDING COMMISSIONS AND PROFITS FROM STORES OPERATED IN CONNECTION WITH THE COUNTY JAIL AND PROBATION FACILITIES. FUND EXPENDITURES, BY LAW, MUST BE SOLELY FOR THE BENEFIT, EDUCATION AND WELFARE OF CONFINED INMATES.

INACTIVE WASTESITES FUND

THIS FUND WAS ESTABLISHED TO RECEIVE ONE-TIME HOMEOWNER ASSOCIATION DEPOSITS AND RESIDUAL FUNDS FROM THE SALE OF THE COUNTY'S SOLID WASTE SYSTEM. EXPENDITURES INCLUDE REPAIRS, MAINTENANCE AND CARE FOR THE COUNTY'S INACTIVE LANDFILL SITES IN ACCORDANCE WITH ALL APPLICABLE GOVERNMENTAL REGULATIONS, LAWS AND GUIDELINES.

CABLE TV FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

NONPROFIT CORPORATION FUND

THE NONPROFIT CORPORATION FUND, SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION, WAS ESTABLISHED AS A COST-EFFECTIVE MEANS OF FINANCING THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS ON BEHALF OF THE COUNTY THROUGH THE SALE OF TAX EXEMPT CERTIFICATES OF PARTICIPATION.

COUNTY SERVICE AREAS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD, PARK, LIGHTING MAINTENANCE, FIRE PROTECTION OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED OR BY SPECIAL ASSESSMENTS LEVIED ON SPECIFIC PROPERTIES.

FLOOD CONTROL DISTRICTS FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. IT IS FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

HOUSING AUTHORITY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

OTHER SPECIAL DISTRICTS FUNDS

THESE FUNDS WERE ESTABLISHED TO RECEIVE USER FEES, LAND LEASE REVENUES, FINES AND STATE FUNDING. EXPENDITURES INCLUDE RETRACEMENT OR REMONUMENT SURVEYS, IMPROVEMENTS FOR GRAZING LANDS, WILDLIFE PROPAGATION AND AVIATION PURPOSE CAPITAL IMPROVEMENTS AND REPAIRS.

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2000

**With Comparative Figures for June 30, 1999
(In Thousands)**

STATEMENT 3

	ROAD	HCD	AIR POLLUTION	LIGHTING DISTRICT
ASSETS				
Equity in Pooled Cash and Investments	\$ 14,070	4,407	17,562	2,312
Cash with Fiscal Agent			2	
Collections in Transit	3		78	
Imprest Cash	3		1	
Accounts and Notes Receivable	5,725	8,390	387	36
Due from Other Funds	3,626	37	277	41
Advances to Other Funds				
Inventory of Materials and Supplies	2,726		113	
Deposits with Others	32			
Restricted Assets:				
Investments				
Total Assets	\$ 26,185	12,834	18,420	2,389
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 1,590	720	33	5
Accrued Payroll	938		305	
Due to Other Funds	936	4,550	63	24
Advances from Other Funds				
Deferred Revenue	293	44	402	
Total Liabilities	3,757	5,314	803	29
Fund Balances:				
Reserved for Encumbrances	11,850		7,290	19
Reserved for Loans		7,534		
Reserved for Deposits with Others				
Reserved for Inactive Landfill Maintenance				
Reserved for Inventory of Materials and Supplies			113	
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	10,578	(14)	10,214	2,341
Total Fund Balances (Statement 3A)	22,428	7,520	17,617	2,360
Total Liabilities and Fund Balances	\$ 26,185	12,834	18,420	2,389

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2000

With Comparative Figures for June 30, 1999

(In Thousands)

STATEMENT 3 (Cont)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	INMATE WELFARE PROGRAM	INACTIVE WASTESITES
ASSETS				
Equity in Pooled Cash and Investments	\$ 5,806	3,774	6,492	2,810
Cash with Fiscal Agent				
Collections in Transit	31	42	1	1
Imprest Cash	4		8	
Accounts and Notes Receivable	1	2		25
Due from Other Funds	185	58	188	213
Advances to Other Funds				
Inventory of Materials and Supplies	72	12	83	1
Deposits with Others				
Restricted Assets:				
Investments				102,014
Total Assets	\$ 6,099	3,888	6,772	105,064
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 355	9	802	712
Accrued Payroll	296			27
Due to Other Funds	114		191	101
Advances from Other Funds				
Deferred Revenue				
Total Liabilities	765	9	993	840
Fund Balances:				
Reserved for Encumbrances	1,491	54	229	
Reserved for Loans				
Reserved for Deposits with Others				
Reserved for Inactive Landfill Maintenance				104,224
Reserved for Inventory of Materials and Supplies	72	12	83	
Unreserved:				
Designated for Subsequent Years' Expenditures	87			
Undesignated	3,684	3,813	5,467	
Total Fund Balances (Statement 3A)	5,334	3,879	5,779	104,224
Total Liabilities and Fund Balances	\$ 6,099	3,888	6,772	105,064

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2000

With Comparative Figures for June 30, 1999

(In Thousands)

STATEMENT 3 (Cont)

	CABLE TV	PARK LAND DEDICATION	NONPROFIT CORPORATION	COUNTY SERVICE AREAS
ASSETS				
Equity in Pooled Cash and Investments	\$ 1,373	6,028	183	13,889
Cash with Fiscal Agent			846	
Collections in Transit		26		
Imprest Cash				
Accounts and Notes Receivable				1
Due from Other Funds	24	94		276
Advances to Other Funds				
Inventory of Materials and Supplies				
Deposits with Others				
Restricted Assets:				
Investments				
Total Assets	\$ 1,397	6,148	1,029	14,166
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 20		33	112
Accrued Payroll	45			2
Due to Other Funds	106	97		716
Advances from Other Funds				311
Deferred Revenue				3,366
Total Liabilities	171	97	33	4,507
Fund Balances:				
Reserved for Encumbrances	37	1,650		1,158
Reserved for Loans				
Reserved for Deposits with Others				
Reserved for Inactive Landfill Maintenance				
Reserved for Inventory of Materials and Supplies				
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	1,189	4,401	996	8,501
Total Fund Balances (Statement 3A)	1,226	6,051	996	9,659
Total Liabilities and Fund Balances	\$ 1,397	6,148	1,029	14,166

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2000

**With Comparative Figures for June 30, 1999
(In Thousands)**

STATEMENT 3 (Cont)

	FLOOD CONTROL DISTRICTS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS
ASSETS			
Equity in Pooled Cash and Investments	\$ 3,009	12,062	662
Cash with Fiscal Agent			
Collections in Transit		4,174	2
Imprest Cash			
Accounts and Notes Receivable		11,175	
Due from Other Funds	148	215	4
Advances to Other Funds	157		
Inventory of Materials and Supplies			
Deposits with Others	54	41	
Restricted Assets:			
Investments			
Total Assets	\$ 3,368	27,667	668
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$	102	
Accrued Payroll			
Due to Other Funds	135	627	94
Advances from Other Funds			
Deferred Revenue		10,063	
Total Liabilities	135	10,792	94
Fund Balances:			
Reserved for Encumbrances	273		
Reserved for Loans	157	11,151	
Reserved for Deposits with Others	54		
Reserved for Inactive Landfill Maintenance			
Reserved for Inventory of Materials and Supplies			
Unreserved:			
Designated for Subsequent Years' Expenditures			
Undesignated	2,749	5,724	574
Total Fund Balances (Statement 3A)	3,233	16,875	574
Total Liabilities and Fund Balances	\$ 3,368	27,667	668

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

June 30, 2000

**With Comparative Figures for June 30, 1999
(In Thousands)**

STATEMENT 3 (Cont)

	TOTALS	
	2000	1999
ASSETS		
Equity in Pooled Cash and Investments	\$ 94,439	86,078
Cash with Fiscal Agent	848	439
Collections in Transit	4,358	122
Imprest Cash	16	16
Accounts and Notes Receivable	25,742	23,468
Due from Other Funds	5,386	3,259
Advances to Other Funds	157	157
Inventory of Materials and Supplies	3,007	1,705
Deposits with Others	127	705
Restricted Assets:		
Investments	102,014	102,771
Total Assets	\$ 236,094	218,720
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	\$ 4,493	4,919
Accrued Payroll	1,613	1,281
Due to Other Funds	7,754	8,630
Advances from Other Funds	311	504
Deferred Revenue	14,168	10,003
Total Liabilities	28,339	25,337
Fund Balances:		
Reserved for Encumbrances	24,051	24,938
Reserved for Loans	18,842	14,011
Reserved for Deposits with Others	54	54
Reserved for Inactive Landfill Maintenance	104,224	105,186
Reserved for Inventory of Materials and Supplies	280	258
Unreserved:		
Designated for Subsequent Years' Expenditures	87	87
Undesignated	60,217	48,849
Total Fund Balances (Statement 3A)	207,755	193,383
Total Liabilities and Fund Balances	\$ 236,094 (Statement 1A)	218,720

See Accompanying Independent Auditor's Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2000
With Comparative Figures for Year Ended June 30, 1999
(In Thousands)**

STATEMENT 3A

	ROAD	HCD	AIR POLLUTION	LIGHTING DISTRICT
Revenues:				
Taxes	\$ 12,177			592
Licenses, Permits and Franchises	61		6,169	
Fines, Forfeitures and Penalties	2		484	
Revenue from Use of Money and Property	2,079		964	144
Aid from Other Governmental Agencies:				
State	41,187		77	13
Federal	3,201	13,618	1,110	
Other	340	9	4,990	
Charges for Current Services	12,129		239	211
Other Revenue	471	86		18
Total Revenues	71,647	13,713	14,033	978
Expenditures:				
Current:				
General				
Public Protection				
Public Ways and Facilities	68,970			1,124
Health and Sanitation			11,539	
Public Assistance		7,914		
Education				
Recreational and Cultural				
Total Expenditures	68,970	7,914	11,539	1,124
Excess of Revenues Over (Under) Expenditures	2,677	5,799	2,494	(146)
Other Financing Sources (Uses):				
Sale of Fixed Assets	116			
Operating Transfers In	286	15		
Operating Transfers (Out)	(1,351)	(1,028)	(447)	
Long-Term Debt Proceeds				
Transfers to Escrow Agent				
Total Other Financing Sources (Uses)	(949)	(1,013)	(447)	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	1,728	4,786	2,047	(146)
Fund Balances - Beginning of Year	20,700	2,734	15,554	2,506
Equity Conveyed To Other Entities				
Residual Equity Transfers Out				
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies			16	
Fund Balances - End of Year (Statement 3)	\$ 22,428	7,520	17,617	2,360

See Accompanying Independent Auditor's Report

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FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2000
With Comparative Figures for Year Ended June 30, 1999
(In Thousands)**

STATEMENT 3A (Cont)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	INMATE WELFARE PROGRAM	INACTIVE WASTESITES	CABLE TV
Revenues:					
Taxes	\$ 11,074				
Licenses, Permits and Franchises					1,747
Fines, Forfeitures and Penalties		1,478			
Revenue from Use of Money and Property	258	200	4,472	7,257	82
Aid from Other Governmental Agencies:					
State	2,096				
Federal	2				
Other					
Charges for Current Services	672		389	71	
Other Revenue	368	17	6	182	12
Total Revenues	14,470	1,695	4,867	7,510	1,841
Expenditures:					
Current:					
General					1,492
Public Protection		648	3,371	8,358	
Public Ways and Facilities					
Health and Sanitation					
Public Assistance					
Education	13,880				
Recreational and Cultural					
Total Expenditures	13,880	648	3,371	8,358	1,492
Excess of Revenues Over (Under) Expenditures	590	1,047	1,496	(848)	349
Other Financing Sources (Uses):					
Sale of Fixed Assets					
Operating Transfers In	2,799		400	42	
Operating Transfers (Out)	(377)	(275)	(1,327)	(156)	(172)
Long-Term Debt Proceeds					
Transfers to Escrow Agent					
Total Other Financing Sources (Uses)	2,422	(275)	(927)	(114)	(172)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	3,012	772	569	(962)	177
Fund Balances - Beginning of Year	2,345	3,095	5,215	105,186	1,049
Equity Conveyed To Other Entities					
Residual Equity Transfers Out	(23)				
Increase (Decrease) in:					
Reserve for Inventory of Materials and Supplies		12	(5)		
Fund Balances - End of Year (Statement 3)	\$ 5,334	3,879	5,779	104,224	1,226

See Accompanying Independent Auditor's Report

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FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2000
With Comparative Figures for Year Ended June 30, 1999
(In Thousands)**

STATEMENT 3A (Cont)

	PARK LAND DEDICATION	NONPROFIT CORPORATION	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
Revenues:				
Taxes	\$		1,773	1,906
Licenses, Permits and Franchises	1,586			
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	344	229	813	148
Aid from Other Governmental Agencies:				
State			41	40
Federal				1
Other		25		
Charges for Current Services			4,227	302
Other Revenue			1,156	576
Total Revenues	1,930	254	8,010	2,973
Expenditures:				
Current:				
General		1,703		
Public Protection			2,251	2,232
Public Ways and Facilities			878	
Health and Sanitation			2,858	
Public Assistance				
Education				
Recreational and Cultural	485		1,072	
Total Expenditures	485	1,703	7,059	2,232
Excess of Revenues Over (Under) Expenditures	1,445	(1,449)	951	741
Other Financing Sources (Uses):				
Sale of Fixed Assets			49	
Operating Transfers In		52,554		
Operating Transfers (Out)	(1,051)	(50,846)	(324)	
Long-Term Debt Proceeds		2,014		
Transfers to Escrow Agent		(1,717)		
Total Other Financing Sources (Uses)	(1,051)	2,005	(275)	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	394	556	676	741
Fund Balances - Beginning of Year	5,657	440	8,983	2,492
Equity Conveyed To Other Entities				
Residual Equity Transfers Out				
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies				
Fund Balances - End of Year (Statement 3)	\$ 6,051	996	9,659	3,233

See Accompanying Independent Auditor's Report

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FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 2000
With Comparative Figures for Year Ended June 30, 1999
(In Thousands)**

STATEMENT 3A (Cont)

	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	<u>TOTALS</u>	
			2000	1999
Revenues:				
Taxes	\$		27,522	27,704
Licenses, Permits and Franchises			9,563	9,008
Fines, Forfeitures and Penalties		38	2,002	1,048
Revenue from Use of Money and Property	710	8	17,708	14,548
Aid from Other Governmental Agencies:				
State			43,454	42,584
Federal	42,762	3	60,697	60,789
Other	3,147		8,511	7,989
Charges for Current Services		143	18,383	19,918
Other Revenue	660		3,552	1,717
Total Revenues	47,279	192	191,392	185,305
Expenditures:				
Current:				
General			3,195	2,898
Public Protection			16,860	11,765
Public Ways and Facilities		7	70,979	78,163
Health and Sanitation			14,397	14,874
Public Assistance	47,619		55,533	57,820
Education			13,880	11,066
Recreational and Cultural			1,557	2,744
Total Expenditures	47,619	7	176,401	179,330
Excess of Revenues Over (Under) Expenditures	(340)	185	14,991	5,975
Other Financing Sources (Uses):				
Sale of Fixed Assets			165	6
Operating Transfers In	1,028		57,124	44,899
Operating Transfers (Out)	(599)	(252)	(58,205)	(47,528)
Long-Term Debt Proceeds			2,014	1,283
Transfers to Escrow Agent			(1,717)	
Total Other Financing Sources (Uses)	429	(252)	(619)	(1,340)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	89	(67)	14,372	4,635
Fund Balances - Beginning of Year	16,786	641	193,383	189,271
Equity Conveyed To Other Entities				(631)
Residual Equity Transfers Out			(23)	
Increase (Decrease) in:				
Reserve for Inventory of Materials and Supplies			23	108
Fund Balances - End of Year (Statement 3)	\$ 16,875	574	207,755	193,383

See Accompanying Independent Auditor's Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -

(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS

Year Ended June 30, 2000

(In Thousands)

STATEMENT 3B

	<u>ROAD</u>		<u>HCD</u>	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$ 12,177	39,774		
Licenses, Permits and Franchises	61	69		
Fines, Forfeitures and Penalties	2	13		
Revenue from Use of Money and Property	2,057	1,175		
Aid from Other Governmental Agencies:				
State	41,187	38,492		
Federal	3,201	4,585	13,618	24,770
Other	340	35	9	115
Charges for Current Services	12,129	15,136		1,507
Other Revenue	471	274	79	285
Total Revenues	71,625	99,553	13,706	26,677
Expenditures:				
Current:				
General				
Public Protection				
Public Ways and Facilities	80,820	134,834		
Health and Sanitation				
Public Assistance			7,914	23,191
Education				
Recreational and Cultural				
Total Expenditures	80,820	134,834	7,914	23,191
Excess of Revenues Over (Under) Expenditures	(9,195)	(35,281)	5,792	3,486
Other Financing Sources (Uses):				
Sale of Fixed Assets	116			
Operating Transfers In	286	350	15	
Operating Transfers (Out)	(1,351)	(1,351)	(1,028)	(3,486)
Encumbrances, Beginning of Year	11,964	11,964		
Total Other Financing Sources (Uses)	11,015	10,963	(1,013)	(3,486)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 1,820	(24,318)	4,779	

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3B (Cont)

	AIR POLLUTION		LIGHTING DISTRICT	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$		592	605
Licenses, Permits and Franchises	6,169	5,742		
Fines, Forfeitures and Penalties	484	250		
Revenue from Use of Money and Property	935	130	138	40
Aid from Other Governmental Agencies:				
State	77		13	20
Federal	1,110	1,291		
Other	4,990	4,968		
Charges for Current Services	239	359	211	242
Other Revenue		4	18	
Total Revenues	14,004	12,744	972	907
Expenditures:				
Current:				
General				
Public Protection				
Public Ways and Facilities			1,143	1,467
Health and Sanitation	18,829	21,872		
Public Assistance				
Education				
Recreational and Cultural				
Total Expenditures	18,829	21,872	1,143	1,467
Excess of Revenues Over (Under) Expenditures	(4,825)	(9,128)	(171)	(560)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In				
Operating Transfers (Out)	(447)	(447)		
Encumbrances, Beginning of Year	8,630	8,630	16	16
Total Other Financing Sources (Uses)	8,183	8,183	16	16
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 3,358	(945)	(155)	(544)

FINANCIAL REPORT OF SAN DIEGO COUNTY
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)

STATEMENT 3B (Cont)

	COUNTY LIBRARY		ASSET FORFEITURE PROGRAM	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$ 11,074	7,822		
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties			1,478	623
Revenue from Use of Money and Property	260	38	196	
Aid from Other Governmental Agencies:				
State	2,096	1,509		
Federal	2	2		
Other				
Charges for Current Services	672	556		
Other Revenue	368	397	17	
Total Revenues	14,472	10,324	1,691	623
Expenditures:				
Current:				
General				
Public Protection			702	875
Public Ways and Facilities				
Health and Sanitation				
Public Assistance				
Education	15,089	17,392		
Recreational and Cultural				
Total Expenditures	15,089	17,392	702	875
Excess of Revenues Over (Under) Expenditures	(617)	(7,068)	989	(252)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In	2,799	5,597		
Operating Transfers (Out)	(659)	(681)	(275)	(386)
Encumbrances, Beginning of Year	560	560	248	248
Total Other Financing Sources (Uses)	2,700	5,476	(27)	(138)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 2,083	(1,592)	962	(390)

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3B (Cont)

	INMATE WELFARE PROGRAM		INACTIVE WASTESITES		CABLE TV	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:						
Taxes	\$					
Licenses, Permits and Franchises					1,747	1,729
Fines, Forfeitures and Penalties						
Revenue from Use of Money and Property	4,463	4,340	6,379	175	80	
Aid from Other Governmental Agencies:						
State						
Federal						
Other						
Charges for Current Services	389	400	71			25
Other Revenue	6	350	182	14,019	12	
Total Revenues	4,858	5,090	6,632	14,194	1,839	1,754
Expenditures:						
Current:						
General					1,529	1,836
Public Protection	3,600	4,248	8,358	15,163		
Public Ways and Facilities						
Health and Sanitation						
Public Assistance						
Education						
Recreational and Cultural						
Total Expenditures	3,600	4,248	8,358	15,163	1,529	1,836
Excess of Revenues Over (Under) Expenditures	1,258	842	(1,726)	(969)	310	(82)
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In	400	400	42			
Operating Transfers (Out)	(1,327)	(1,597)	(156)	(156)	(172)	(172)
Encumbrances, Beginning of Year	305	305			22	22
Total Other Financing Sources (Uses)	(622)	(892)	(114)	(156)	(150)	(150)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$	636	(50)	(1,840)	(1,125)	160
					(232)	

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3B (Cont)

	PARK LAND DEDICATION		COUNTY SERVICE AREAS	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$		1,773	1,603
Licenses, Permits and Franchises	1,586	758		
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	332	250	791	88
Aid from Other Governmental Agencies:				
State			41	14
Federal				
Other				
Charges for Current Services			4,227	6,027
Other Revenue		79	1,156	50
Total Revenues	1,918	1,087	7,988	7,782
Expenditures:				
Current:				
General				
Public Protection			2,281	2,980
Public Ways and Facilities			986	1,982
Health and Sanitation			3,815	3,963
Public Assistance				
Education				
Recreational and Cultural	1,405	4,365	1,135	1,633
Total Expenditures	1,405	4,365	8,217	10,558
Excess of Revenues Over (Under) Expenditures	513	(3,278)	(229)	(2,776)
Other Financing Sources (Uses):				
Sale of Fixed Assets			49	
Operating Transfers In		282		5
Operating Transfers (Out)	(1,781)	(1,939)	(324)	(324)
Encumbrances, Beginning of Year	2,239	2,239	704	704
Total Other Financing Sources (Uses)	458	582	429	385
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 971	(2,696)	200	(2,391)

FINANCIAL REPORT OF SAN DIEGO COUNTY

SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -

(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS

Year Ended June 30, 2000

(In Thousands)

STATEMENT 3B (Cont)

	FLOOD CONTROL DISTRICTS		HOUSING AUTHORITY	
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget
Revenues:				
Taxes	\$ 1,906	1,670		
Licenses, Permits and Franchises				
Fines, Forfeitures and Penalties				
Revenue from Use of Money and Property	145	87	676	
Aid from Other Governmental Agencies:				
State	40	266		
Federal	1		42,762	49,134
Other			3,147	466
Charges for Current Services	302	75		
Other Revenue	576	605	660	1,761
Total Revenues	2,970	2,703	47,245	51,361
Expenditures:				
Current:				
General				
Public Protection	2,505	3,177		
Public Ways and Facilities				
Health and Sanitation				
Public Assistance			47,619	53,017
Education				
Recreational and Cultural				
Total Expenditures	2,505	3,177	47,619	53,017
Excess of Revenues Over (Under) Expenditures	465	(474)	(374)	(1,656)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In			1,028	1,871
Operating Transfers (Out)			(599)	(635)
Encumbrances, Beginning of Year	250	250		
Total Other Financing Sources (Uses)	250	250	429	1,236
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 715	(224)	55	(420)

FINANCIAL REPORT OF SAN DIEGO COUNTY

**SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3B (Cont)

	OTHER SPECIAL DISTRICTS		TOTALS		
	Actual on Budgetary Basis	Budget	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$		27,522	51,474	(23,952)
Licenses, Permits and Franchises			9,563	8,298	1,265
Fines, Forfeitures and Penalties	38	16	2,002	902	1,100
Revenue from Use of Money and Property	7	7	16,459	6,330	10,129
Aid from Other Governmental Agencies:					
State		4,136	43,454	44,437	(983)
Federal	3		60,697	79,782	(19,085)
Other			8,486	5,584	2,902
Charges for Current Services	141	150	18,381	24,477	(6,096)
Other Revenue			3,545	17,824	(14,279)
Total Revenues	189	4,309	190,109	239,108	(48,999)
Expenditures:					
Current:					
General			1,529	1,836	307
Public Protection			17,446	26,443	8,997
Public Ways and Facilities	7	4,182	82,956	142,465	59,509
Health and Sanitation			22,644	25,835	3,191
Public Assistance			55,533	76,208	20,675
Education			15,089	17,392	2,303
Recreational and Cultural			2,540	5,998	3,458
Total Expenditures	7	4,182	197,737	296,177	98,440
Excess of Revenues Over (Under) Expenditures	182	127	(7,628)	(57,069)	49,441
Other Financing Sources (Uses):					
Sale of Fixed Assets			165		165
Operating Transfers In			4,570	8,505	(3,935)
Operating Transfers (Out)	(252)	(275)	(8,371)	(11,449)	3,078
Encumbrances, Beginning of Year			24,938	24,938	
Total Other Financing Sources (Uses)	(252)	(275)	21,302	21,994	(692)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (70)	(148)	13,674	(35,075)	48,749

See Accompanying Independent Auditor's Report

FINANCIAL REPORT OF SAN DIEGO COUNTY

ROAD FUND

**SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 12,177		12,177	39,774	(27,597)
Licenses, Permits and Franchises	61		61	69	(8)
Fines, Forfeitures and Penalties	2		2	13	(11)
Revenue from Use of Money and Property	2,079	(22)	2,057	1,175	882
Aid from Other Governmental Agencies:					
State	41,187		41,187	38,492	2,695
Federal	3,201		3,201	4,585	(1,384)
Other	340		340	35	305
Charges for Current Services	12,129		12,129	15,136	(3,007)
Other Revenue	471		471	274	197
Total Revenues	71,647	(22)	71,625	99,553	(27,928)
Expenditures:					
Public Ways and Facilities:					
Public Ways:					
Salaries and Employee Benefits	24,443		24,443	26,914	2,471
Services and Supplies	43,303	42,182	85,485	102,838	17,353
Other Charges	1,186	104	1,290	3,873	2,583
Fixed Assets	38	188	226	329	103
Expenditure Transfers		(30,624)	(30,624)		30,624
Management Reserves				880	880
Total Expenditures	68,970	11,850	80,820	134,834	54,014
Excess of Revenues Over (Under) Expenditures	2,677	(11,872)	(9,195)	(35,281)	26,086
Other Financing Sources (Uses):					
Sale of Fixed Assets	116		116		116
Operating Transfers In	286		286	350	(64)
Operating Transfers (Out)	(1,351)		(1,351)	(1,351)	
Encumbrances, Beginning of Year		11,964	11,964	11,964	
Total Other Financing Sources (Uses)	(949)	11,964	11,015	10,963	52
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 1,728	92	1,820	(24,318)	26,138

FINANCIAL REPORT OF SAN DIEGO COUNTY

HCD

**SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Aid from Other Governmental Agencies:					
Federal	\$ 13,618		13,618	24,770	(11,152)
Other	9		9	115	(106)
Charges for Current Services				1,507	(1,507)
Other Revenue	86	(7)	79	285	(206)
Total Revenues	13,713	(7)	13,706	26,677	(12,971)
Expenditures:					
Public Assistance:					
Services and Supplies	5,252	4,656	9,908	16,950	7,042
Other Charges	2,662	3,563	6,225	6,241	16
Expenditure transfers		(8,219)	(8,219)		8,219
Total Expenditures	7,914		7,914	23,191	15,277
Excess of Revenues Over (Under) Expenditures	5,799	(7)	5,792	3,486	2,306
Other Financing Sources (Uses):					
Operating Transfers In	15		15		15
Operating Transfers (Out)	(1,028)		(1,028)	(3,486)	2,458
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	(1,013)		(1,013)	(3,486)	2,473
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 4,786	(7)	4,779		4,779

FINANCIAL REPORT OF SAN DIEGO COUNTY

**AIR POLLUTION
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Licenses, Permits and Franchises	\$ 6,169		6,169	5,742	427
Fines, Forfeitures and Penalties	484		484	250	234
Revenue from Use of Money and Property	964	(29)	935	130	805
Aid from Other Governmental Agencies:					
State	77		77		77
Federal	1,110		1,110	1,291	(181)
Other	4,990		4,990	4,968	22
Charges for Current Services	239		239	359	(120)
Other Revenue				4	(4)
Total Revenues	14,033	(29)	14,004	12,744	1,260
Expenditures:					
Health and Sanitation:					
Health:					
Salaries and Employee Benefits	7,786		7,786	8,881	1,095
Services and Supplies	2,115	179	2,294	2,352	58
Other Charges	1,546	8,643	10,189	10,390	201
Fixed Assets	92	156	248	249	1
Expenditure Transfers		(1,688)	(1,688)		1,688
Total Expenditures	11,539	7,290	18,829	21,872	3,043
Excess of Revenues Over (Under) Expenditures	2,494	(7,319)	(4,825)	(9,128)	4,303
Other Financing Sources (Uses):					
Operating Transfers (Out)	(447)		(447)	(447)	
Encumbrances, Beginning of Year		8,630	8,630	8,630	
Total Other Financing Sources (Uses)	(447)	8,630	8,183	8,183	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 2,047	1,311	3,358	(945)	4,303

FINANCIAL REPORT OF SAN DIEGO COUNTY
LIGHTING DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 592		592	605	(13)
Revenue from Use of Money and Property	144	(6)	138	40	98
Aid from Other Governmental Agencies:					
State	13		13	20	(7)
Charges for Current Services	211		211	242	(31)
Other Revenue	18		18		18
Total Revenues	978	(6)	972	907	65
Expenditures:					
Public Ways and Facilities:					
Public Ways:					
Services and Supplies	1,124	19	1,143	1,447	304
Management Reserves				20	20
Total Expenditures	1,124	19	1,143	1,467	324
Excess of Revenues Over (Under) Expenditures	(146)	(25)	(171)	(560)	389
Other Financing Sources (Uses):					
Encumbrances, Beginning of Year		16	16	16	
Total Other Financing Sources (Uses)		16	16	16	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (146)	(9)	(155)	(544)	389

FINANCIAL REPORT OF SAN DIEGO COUNTY

**COUNTY LIBRARY FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 11,074		11,074	7,822	3,252
Fines, Forfeitures and Penalties					
Revenue from Use of Money and Property	258	2	260	38	222
Aid from Other Governmental Agencies:					
State	2,096		2,096	1,509	587
Federal	2		2	2	
Charges for Current Services	672		672	556	116
Other Revenue	368		368	397	(29)
Total Revenues	14,470	2	14,472	10,324	4,148
Expenditures:					
Education:					
Library Services:					
Salaries and Employee Benefits	7,629		7,629	8,189	560
Services and Supplies	5,911	1,192	7,103	7,535	432
Other Charges	340		340	357	17
Fixed Assets		17	17	18	1
Management Reserves				1,293	1,293
Total Expenditures	13,880	1,209	15,089	17,392	2,303
Excess of Revenues Over (Under) Expenditures	590	(1,207)	(617)	(7,068)	6,451
Other Financing Sources (Uses):					
Operating Transfers In	2,799		2,799	5,597	(2,798)
Operating Transfers (Out)	(377)	(282)	(659)	(681)	22
Encumbrances, Beginning of Year		560	560	560	
Total Other Financing Sources (Uses)	2,422	278	2,700	5,476	(2,776)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 3,012	(929)	2,083	(1,592)	3,675

FINANCIAL REPORT OF SAN DIEGO COUNTY

**ASSET FORFEITURE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Fines, Forfeitures and Penalties	\$ 1,478		1,478	623	855
Revenue from Use of Money and Property	200	(4)	196		196
Other Revenue	17		17		17
Total Revenues	1,695	(4)	1,691	623	1,068
Expenditures:					
Public Protection:					
Other Protection:					
Services and Supplies	556	47	603	628	25
Fixed Assets	92	7	99	247	148
Total Expenditures	648	54	702	875	173
Excess of Revenues Over (Under) Expenditures	1,047	(58)	989	(252)	1,241
Other Financing Sources (Uses):					
Operating Transfers (Out)	(275)		(275)	(386)	111
Encumbrances, Beginning of Year		248	248	248	
Total Other Financing Sources (Uses)	(275)	248	(27)	(138)	111
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 772	190	962	(390)	1,352

FINANCIAL REPORT OF SAN DIEGO COUNTY

**INMATE WELFARE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Revenue from Use of Money and Property	\$ 4,472	(9)	4,463	4,340	123
Charges for Current Services	389		389	400	(11)
Other Revenue	6		6	350	(344)
Total Revenues	4,867	(9)	4,858	5,090	(232)
Expenditures:					
Public Protection:					
Police Protection:					
Services and Supplies	3,073	184	3,257	3,864	607
Other Charges	12		12	19	7
Fixed Assets	286	45	331	365	34
Total Expenditures	3,371	229	3,600	4,248	648
Excess of Revenues Over (Under) Expenditures	1,496	(238)	1,258	842	416
Other Financing Sources (Uses):					
Operating Transfers In	400		400	400	
Operating Transfers (Out)	(1,327)		(1,327)	(1,597)	270
Encumbrances, Beginning of Year		305	305	305	
Total Other Financing Sources (Uses)	(927)	305	(622)	(892)	270
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 569	67	636	(50)	686

FINANCIAL REPORT OF SAN DIEGO COUNTY

**INACTIVE WASTESITES
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Revenue from Use of Money and Property	\$ 7,257	(878)	6,379	175	6,204
Charges for Current Services	71		71		71
Other Revenue	182		182	14,019	(13,837)
Total Revenues	7,510	(878)	6,632	14,194	(7,562)
Expenditures:					
Public Protection:					
Salaries and Employee Benefits	741		741	788	47
Services and Supplies	7,477	4,665	12,142	14,033	1,891
Other Charges	140		140	342	202
Expenditure Transfers		(4,665)	(4,665)		4,665
Total Expenditures	8,358		8,358	15,163	6,805
Excess of Revenues Over (Under) Expenditures	(848)	(878)	(1,726)	(969)	(757)
Other Financing Sources (Uses):					
Operating Transfers In	42		42		42
Operating Transfers (Out)	(156)		(156)	(156)	
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	(114)		(114)	(156)	42
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (962)	(878)	(1,840)	(1,125)	(715)

FINANCIAL REPORT OF SAN DIEGO COUNTY

**CABLE TV FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Licenses, Permits and Franchises	\$ 1,747		1,747	1,729	18
Revenue from Use of Money and Property	82	(2)	80		80
Charges for Current Services				25	(25)
Other Revenue	12		12		12
Total Revenues	1,841	(2)	1,839	1,754	85
Expenditures:					
General:					
Communication:					
Salaries and Employee Benefits	1,231		1,231	1,265	34
Services and Supplies	247	36	283	472	189
Fixed Assets	14	1	15	50	35
Management Reserves				49	49
Total Expenditures	1,492	37	1,529	1,836	307
Excess of Revenues Over (Under) Expenditures	349	(39)	310	(82)	392
Other Financing Sources (Uses):					
Operating Transfers (Out)	(172)		(172)	(172)	
Encumbrances, Beginning of Year		22	22	22	
Total Other Financing Sources (Uses)	(172)	22	(150)	(150)	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 177	(17)	160	(232)	392

FINANCIAL REPORT OF SAN DIEGO COUNTY

**PARK LAND DEDICATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Licenses, Permits and Franchises	\$ 1,586		1,586	758	828
Revenue from Use of Money and Property	344	(12)	332	250	82
Other Revenue				79	(79)
Total Revenues	1,930	(12)	1,918	1,087	831
Expenditures:					
Recreational and Cultural Services:					
Recreational Facilities:					
Other Charges	485	920	1,405	4,365	2,960
Excess of Revenues Over (Under) Expenditures	1,445	(932)	513	(3,278)	3,791
Other Financing Sources (Uses):					
Operating Transfers In				282	(282)
Operating Transfers (Out)	(1,051)	(730)	(1,781)	(1,939)	158
Encumbrances, Beginning of Year		2,239	2,239	2,239	
Total Other Financing Sources (Uses)	(1,051)	1,509	458	582	(124)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 394	577	971	(2,696)	3,667

FINANCIAL REPORT OF SAN DIEGO COUNTY
COUNTY SERVICE AREAS FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 1,773		1,773	1,603	170
Revenue from Use of Money and Property	813	(22)	791	88	703
Aid from Other Governmental Agencies:					
State	41		41	14	27
Charges for Current Services	4,227		4,227	6,027	(1,800)
Other Revenue	1,156		1,156	50	1,106
Total Revenues	8,010	(22)	7,988	7,782	206
Expenditures:					
Public Protection:					
Fire Protection:					
Services and Supplies	1,816	30	1,846	2,065	219
Other Charges	435		435	910	475
Fixed Assets				5	5
Total Public Protection	2,251	30	2,281	2,980	699
Public Ways and Facilities:					
Public Ways:					
Services and Supplies	858	108	966	1,960	994
Other Charges	20		20	20	
Reserves				2	2
Total Public Ways and Facilities	878	108	986	1,982	996
Health and Sanitation:					
Hospital Care:					
Services and Supplies	2,858	957	3,815	3,963	148
Recreational and Cultural:					
Recreation Facilities:					
Salaries and Employee Benefits	83		83	192	109
Services and Supplies	984	43	1,027	1,358	331
Fixed Assets	5	20	25	48	23
Reserves				35	35
Total Recreational and Cultural	1,072	63	1,135	1,633	498
Total Expenditures	7,059	1,158	8,217	10,558	2,341
Excess of Revenues Over (Under) Expenditures	951	(1,180)	(229)	(2,776)	2,547
Other Financing Sources (Uses):					
Sale of Fixed Assets	49		49		49
Operating Transfers (In)				5	(5)
Operating Transfers (Out)	(324)		(324)	(324)	
Encumbrances, Beginning of Year		704	704	704	
Total Other Financing Sources (Uses)	(275)	704	429	385	44
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 676	(476)	200	(2,391)	2,591

FINANCIAL REPORT OF SAN DIEGO COUNTY

**FLOOD CONTROL DISTRICTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Taxes	\$ 1,906		1,906	1,670	236
Revenue from Use of Money and Property	148	(3)	145	87	58
Aid from Other Governmental Agencies:					
State	40		40	266	(226)
Federal	1		1		1
Charges for Current Services	302		302	75	227
Other Revenue	576		576	605	(29)
Total Revenues	2,973	(3)	2,970	2,703	267
Expenditures:					
Public Protection:					
Flood Control:					
Services and Supplies	2,232	273	2,505	3,177	672
Excess of Revenues Over (Under) Expenditures	741	(276)	465	(474)	939
Other Financing Sources (Uses):					
Encumbrances, Beginning of Year		250	250	250	
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 741	(26)	715	(224)	939

FINANCIAL REPORT OF SAN DIEGO COUNTY

**HOUSING AUTHORITY FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Revenue from Use of Money and Property	\$ 710	(34)	676		676
Aid from Other Governmental Agencies:					
Federal	42,762		42,762	49,134	(6,372)
Other	3,147		3,147	466	2,681
Other Revenue	660		660	1,761	(1,101)
Total Revenues	47,279	(34)	47,245	51,361	(4,116)
Expenditures:					
Public Assistance:					
Services and Supplies	5,482	327	5,809	8,226	2,417
Other Charges	42,137	235	42,372	44,603	2,231
Fixed Assets				188	188
Expenditure Transfer		(562)	(562)		562
Total Expenditures	47,619		47,619	53,017	5,398
Excess of Revenues Over (Under) Expenditures	(340)	(34)	(374)	(1,656)	1,282
Other Financing Sources (Uses):					
Operating Transfers In	1,028		1,028	1,871	(843)
Operating Transfers (Out)	(599)		(599)	(635)	36
Total Other Financing Sources (Uses)	429		429	1,236	(807)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ 89	(34)	55	(420)	475

FINANCIAL REPORT OF SAN DIEGO COUNTY

**OTHER SPECIAL DISTRICTS FUND
SCHEDULE OF REVENUES AND EXPENDITURES -
(BUDGET AND ACTUAL) NONGAAP BUDGETARY BASIS
Year Ended June 30, 2000
(In Thousands)**

STATEMENT 3C (Cont)

	Actual	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
Revenues:					
Fines, Forfeitures and Penalties	\$ 38		38	16	22
Revenue from Use of Money and Property	8	(1)	7	7	
Aid from Other Governmental Agencies:					
State				4,136	(4,136)
Federal	3		3		3
Charges for Current Services	143	(2)	141	150	(9)
Total Revenues	192	(3)	189	4,309	(4,120)
Expenditures:					
Public Ways and Facilities:					
Transportation Terminals/Facilities:					
Services and Supplies				4,146	4,146
Other Charges	7		7	36	29
Total Public Ways and Facilities	7		7	4,182	4,175
Excess of Revenues Over (Under) Expenditures	185	(3)	182	127	55
Other Financing Sources (Uses):					
Operating Transfers (Out)	(252)		(252)	(275)	23
Encumbrances, Beginning of Year					
Total Other Financing Sources (Uses)	(252)		(252)	(275)	23
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (67)	(3)	(70)	(148)	78